



**UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

**In re**

**DANA CORPORATION, ET. AL.,**

**Debtors.**

**THE TIMKEN COMPANY AND  
TIMKEN U.S. CORP.,**

**Appellants,**

**v.**

**DANA CORPORATION, ET AL.,**

**Appellees.**

**Chapter 11 Bankruptcy Case**

**Case No. 06-10354 (BRL)**

**(Jointly Administered)**

**Appeal No. 07-CV-5659 (PAC)**

**NOTICE OF WITHDRAWAL OF APPEAL ON BEHALF OF THE TIMKEN  
COMPANY AND TIMKEN U.S. CORP.**

The Timken Company and Timken U.S. Corp. hereby withdraw their appeal of the Memorandum Decision Regarding Reclamation Claims Under Section 546(c) of the BAPCPA entered April 19, 2007 by the Honorable Burton R. Lifland of the United States Bankruptcy Court for the Southern District of New York and Order related thereto entered April 25, 2007. *Case Closed.*

Dated: New York, New York.  
December 12, 2007

Respectfully submitted,

MCDERMOTT WILL & EMERY LLP

By: /s/ James M. Sullivan

James M. Sullivan (JS-2189)

Gary O. Ravert (GR-3091)

340 Madison Avenue

New York, New York 10173-1922

Telephone: 212.547.5400

Facsimile: 212.547.5444

*Counsel for Creditors The Timken Company  
and Timken U.S. Corp.*

**SO ORDERED: DEC 12 2007**

  
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**HON. PAULA A. CROTTY  
UNITED STATES DISTRICT JUDGE**